

Chapter 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Notes.

1.- This Chapter does not cover :

- (a) Mammals of heading 01.06;
- (b) Meat of mammals of heading 01.06 (heading 02.08 or 02.10);
- (c) Fish (including livers, roes and milt thereof) or crustaceans, molluscs or other aquatic invertebrates, dead and unfit or unsuitable for human consumption by reason of either their species or their condition (Chapter 5); flours, meals or pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption (heading 23.01); or
- (d) Caviar or caviar substitutes prepared from fish eggs (heading 16.04).

2.- In this Chapter the term "pellets" means products which have been agglomerated either directly by compression or by the addition of a small quantity of binder.

3.- Headings 03.05 to 03.08 do not cover flours, meals and pellets, fit for human consumption (heading 03.09).

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L			
					AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	GEN	SG	GEN				SG		
03.01		Live fish (+).																							
		- Ornamental fish :																							
		-- Freshwater :																							
	0301.11.10	--- Restricted species under the Fisheries Ordinance	kg						Free	Free		Free	Free	Free	Free	18%	Ex							2.5%	
	0301.11.90	--- Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
		-- Other :																							
	0301.19.10	--- Restricted species under the Fisheries Ordinance	kg						Free	Free		Free	Free	Free	Free	18%	Ex								2.5%
	0301.19.90	--- Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
		- Other live fish :																							
	0301.91	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg						Free	Free		Free	Free	Free	Free	18%	Ex								2.5%
	0301.92	-- Eels (<i>Anguilla spp.</i>)	kg						Free	Free		Free	Free	Free	Free	18%	Ex								2.5%
	0301.93	-- Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%
	0301.94	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg						Free	Free		Free	Free	Free	Free	18%	Ex								2.5%
	0301.95	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg						Free	Free		Free	Free	Free	Free	18%	Ex								2.5%
	0301.99	-- Other	kg						Free	Free		Free	Free	Free	Free	18%	10%	6%							2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	GEN	SG	GEN				SG	
03.02		Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04 (+).																						
		- Salmonidae, excluding edible fish of subheadings 0302.91 to 0302.99:																						
	0302.11	-- Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg							Free		5%	4.5%		20%	18%	Ex						2.5%	*
	0302.13	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg							Free		5%	4.5%		20%	18%	Ex						2.5%	*
	0302.14	-- Atlantic Salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg							Free		5%	4.5%		20%	18%	Ex						2.5%	*
	0302.19	-- Other	kg							Free		5%	4.5%		20%	18%	Ex						2.5%	*
		- Flat fish (<i>Pleuronectidae</i> , <i>Bothidae</i> , <i>Cynoglossidae</i> , <i>Soleidae</i> , <i>Scophthalmidae</i> and <i>Citharidae</i>), excluding edible fish of subheadings 0302.91 to 0302.99:																						
	0302.21	-- Halibut (<i>Reinhardtius hippoglossoides</i> , <i>Hippoglossus hippoglossus</i> , <i>Hippoglossus stenolepis</i>)	kg							Free		5%	4.5%		20%	18%	Ex						2.5%	*
	0302.22	-- Plaice (<i>Pleuronectes platessa</i>)	kg							Free		5%	4.5%		20%	18%	Ex						2.5%	*
	0302.23	-- Sole (<i>Solea spp.</i>)	kg							Free		5%	4.5%		20%	18%	Ex						2.5%	*
	0302.24	-- Turbots (<i>Psetta maxima</i>)	kg							Free		5%	4.5%		20%	18%	Ex						2.5%	*
	0302.29	-- Other	kg							Free		5%	4.5%		20%	18%	Ex						2.5%	*
		- Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>), excluding edible fish of subheadings 0302.91 to 0302.99 :																						
	0302.31	-- Albacore or longfinned tunas (<i>Thunnus alalunga</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%	*
	0302.32	-- Yellowfin tunas (<i>Thunnus albacares</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%	*
	0302.33	-- Skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>)	kg						Free			5%	4.5%		20%	18%	Ex						2.5%	
	0302.34	-- Bigeye tunas (<i>Thunnus obesus</i>)	kg							Free		5%	4.5%		20%	18%	Ex						2.5%	*
	0302.35	-- Atlantic and Pacific bluefin tunas (<i>Thunnus thynnus</i> , <i>Thunnus orientalis</i>)	kg							Free		5%	4.5%		20%	18%	Ex						2.5%	*
	0302.36	-- Southern bluefin tunas (<i>Thunnus maccoyii</i>)	kg							Free		5%	4.5%		20%	18%	Ex						2.5%	*
	0302.39	-- Other	kg									5%	4.5%		20%	18%	Ex						2.5%	*

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	GEN	SG	GEN				SG	
	0302.73	--	Carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.74	--	Eels (<i>Anguilla spp.</i>)	kq							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.79	--	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	*
		-	Other fish, excluding edible fish offal of subheadings 0302.91 to 0302.99:																					
	0302.81	--	Dogfish and other sharks	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.82	--	Rays and skates (<i>Rajidae</i>)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.83	--	Toothfish (<i>Dissostichus spp.</i>)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.84	--	Seabass (<i>Dicentrarchus spp.</i>)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.85	--	Seabream (<i>Sparidae</i>)	kq									5%	4.5%		20%	18%	Ex					2.5%	*
		--	Other :																					
	0302.89.10	----	Linna fish (<i>Decapterus punctatus</i> , <i>Decapterus russelli</i>)	kg									5%	4.5%		20%	18%	Ex					2.5%	*
	0302.89.90	----	Other	kg									5%	4.5%		20%	18%	Ex					2.5%	*
		-	Livers, roes, milt, fish fins, heads, tails, maws and other edible fish offal :																					
	0302.91	--	Livers, roes and milt	kq							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0302.92	--	Shark fins	kg												20%	18%	Ex					2.5%	*
	0302.99	--	Other	kg												20%	18%	Ex					2.5%	*
03.03			Fish, frozen, excluding fish fillets and other fish meat of heading 03.04 (+).																					
		-	Salmonidae, excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
	0303.11	--	Sockeye salmon (red salmon) (<i>Oncorhynchus nerka</i>)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.12	--	Other Pacific salmon (<i>Oncorhynchus gorboscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.13	--	Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.14	--	Trout (<i>Salmo trutta</i> , <i>Oncorhynchus mykiss</i> , <i>Oncorhynchus clarki</i> , <i>Oncorhynchus aguabonita</i> , <i>Oncorhynchus gilae</i> , <i>Oncorhynchus apache</i> and <i>Oncorhynchus chrysogaster</i>)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*
	0303.19	--	Other	kq							Free		5%	4.5%		20%	18%	Ex					2.5%	*
		-	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>), excluding edible fish offal of subheadings 0303.91 to 0303.99 :																					
	0303.23	--	Tilapias (<i>Oreochromis spp.</i>)	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*
	0303.24	--	Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L		
					AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	GEN	SG	GEN				SG	
	0303.59	-- Other	kg												20%	18%	Ex					2.5%	*	
		- Fish of the families <i>Bregmacerotidae</i> , <i>Euclichthyidae</i> , <i>Gadidae</i> , <i>Macrouridae</i> , <i>Melanonidae</i> , <i>Merlucciidae</i> , <i>Moridae</i> and <i>Muraenolepididae</i> , excluding edible fish of all subheadings 0303.91 and 0303.99 :																						
	0303.63	-- Cod (<i>Gadus morhua</i> , <i>Gadus ogac</i> , <i>Gadus macrocephalus</i>)	kg									5%	4.5%		20%	18%	Ex					2.5%	*	
	0303.64	-- Haddock (<i>Melanogrammus aeglefinus</i>)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*	
	0303.65	-- Coalfish (<i>Pollachius virens</i>)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*	
	0303.66	-- Hake (<i>Merluccius spp.</i> , <i>Urophycis spp.</i>)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*	
	0303.67	-- Alaska Pollock (<i>Theragra chalcogramma</i>)	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*	
	0303.68	-- Blue whittings (<i>Micromesistius poutassou</i> , <i>Micromesistius australis</i>)	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*	
	0303.69	-- Other	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*	
		- Other fish, excluding edible fish of all of subheadings 0303.91 to 0303.99 :																						
	0303.81	-- Dogfish and other sharks	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*	
	0303.82	-- Rays and skates (<i>Rajidae</i>)	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*	
	0303.83	-- Toothfish (<i>Dissostichus spp.</i>)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*	
	0303.84	-- Seabass (<i>Dicentrarchus spp.</i>)	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*	
		-- Other :																						
	0303.89.10	--- Linna fish (<i>Decapterus punctatus</i> , <i>Decapterus russelli</i>)	kg	B						Free		13.5%	4.5%		20%	18%	Ex					2.5%	*	
	0303.89.90	--- Other	kg							Free		13.5%	4.5%		20%	18%	Ex					2.5%	*	
		- Livers, roes, milt, fish fins, heads, tails, maws and other edible fish of all :																						
	0303.91	-- Livers, roes and milt	kg							Free		5%	4.5%		20%	18%	Ex					2.5%	*	
	0303.92	-- Shark fins	kg												20%	18%	Ex					2.5%	*	
		-- Other :																						
	0303.99.10	--- Tuna heads	kg												20%	18%	Ex					2.5%	*	
	0303.99.90	--- Other	kg												20%	18%	Ex					2.5%	*	
03.04		Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.																						
		- Fresh or chilled fillets of tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>), carp (<i>Cyprinus spp.</i> , <i>Carassius spp.</i> , <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys spp.</i> , <i>Cirrhinus spp.</i> , <i>Mylopharyngodon piceus</i> , Catla catla, <i>Labeo spp.</i> , <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>) :																						
	0304.31	-- Tilapias (<i>Oreochromis spp.</i>)	kg												20%	18%	Ex					2.5%		
	0304.32	-- Catfish (<i>Pangasius spp.</i> , <i>Silurus spp.</i> , <i>Clarias spp.</i> , <i>Ictalurus spp.</i>)	kg												20%	18%	Ex					2.5%		
	0304.33	-- Nile Perch (<i>Lates niloticus</i>)	kg												20%	18%	Ex					2.5%		
	0304.39	-- Other	kg												20%	18%	Ex					2.5%		
		- Fresh or chilled fillets of other fish :																						
	0304.41.00	-- Pacific salmon (<i>Oncorhynchus nerka</i> , <i>Oncorhynchus gorbuscha</i> , <i>Oncorhynchus keta</i> , <i>Oncorhynchus tshawytscha</i> , <i>Oncorhynchus kisutch</i> , <i>Oncorhynchus masou</i> and <i>Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg												20%	18%	10%	6%				2.5%		

HS Hdg	HS Code		Description	Unit	ICL/ SLSI	Preferential Duty								Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L		
						AP	AD	BN	GT	IN	PK	SA	SF			SD	SG	GEN	SG				GEN	SG
		-	Frozen fillets of fish of the families <i>Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae :</i>																					
	0304.71	--	Cod (<i>Gadus morhua, Gadus ogac, Gadus macrocephalus</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.72	--	Haddock (<i>Melanogrammus aeglefinus</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.73	--	Coalfish (<i>Pollachius virens</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.74	--	Hake (<i>Merluccius spp., Urophycis spp.</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.75	--	Alaska Pollock (<i>Theragra chalcogramma</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.79	--	Other	kg									5%	4.5%		20%	18%	Ex						2.5%
		-	Frozen fillets of other fish :																					
	0304.81	--	Pacific salmon (<i>Oncorhynchus nerka, Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus tshawytscha, Oncorhynchus kisutch, Oncorhynchus masou and Oncorhynchus rhodurus</i>), Atlantic salmon (<i>Salmo salar</i>) and Danube salmon (<i>Hucho hucho</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.82	--	Trout (<i>Salmo trutta, Oncorhynchus mykiss, Oncorhynchus clarki, Oncorhynchus aguabonita, Oncorhynchus gilae, Oncorhynchus apache and Oncorhynchus chrysogaster</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.83	--	Flat fish (<i>Pleuronectidae, Bothidae, Cynoglossidae, Soleidae, Scopthalmidae and Citharidae</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.84	--	Swordfish (<i>Xiphias gladius</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.85	--	Toothfish (<i>Dissostichus spp.</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.86	--	Herrings (<i>Clupea harengus, Clupea pallasii</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.87	--	Tunas (of the genus <i>Thunnus</i>), skipjack tuna (stripe-bellied bonito) (<i>Katsuwonus pelamis</i>) :	kg																				
	0304.87.10	---	Big eye tuna (<i>Thunnus obesus</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.87.90	---	Other	kg									5%	4.5%		20%	18%	Ex						2.5%
		--	Dogfish, other sharks, rays and skates (<i>Rajidae</i>) :																					
	0304.88.10	---	Sharks	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.88.90	---	Other	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.89	--	Other	kg									5%	4.5%		20%	18%	Ex						2.5%
		-	Other, frozen:																					
	0304.91	--	Swordfish (<i>Xiphias gladius</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.92	--	Toothfish (<i>Dissostichus spp.</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.93	--	Tilapias (<i>Oreochromis spp.</i>), catfish (<i>Pangasius spp., Silurus spp., Clarias spp., Ictalurus spp.</i>), carp (<i>Cyprinus spp., Carassius spp., Ctenopharyngodon idellus, Hypophthalmichthys spp., Cirrhinus spp., Mylopharyngodon piceus, Catla catla, Labeo spp., Osteochilus hasselti, Leptobarbus hoeveni, Megalobrama spp.</i>), eels (<i>Anguilla spp.</i>), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa spp.</i>)	kg									5%	4.5%		20%	18%	10%						2.5%
	0304.95	--	Fish of the families <i>Bregmacerotidae, Eulichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae</i> , other than Alaska Pollock (<i>Theragra chalcogramma</i>)	kg									5%	4.5%		20%	18%	Ex						2.5%
		--	Dogfish and other sharks :																					
	0304.96.10	---	Sharks	kg									5%	4.5%		20%	18%	Ex						2.5%
	0304.96.90	---	Other	kg									5%	4.5%		20%	18%	Ex						2.5%

HS Hdg	HS Code	Description	Unit	ICL/ SLSI	Preferential Duty									Gen Duty	VAT	PAL		CESS		Excise (S.P.D)	SSCL	S C L	
					AP	AD	BN	GT	IN	PK	SA	SF	SD			SG	GEN	SG	GEN				SG
	0307.99.10	--- Dried murex meat/ ramosus meat	kg									Free		4.5%		20%	18%	Ex				2.5%	
	0307.99.90	--- Other	kg									Free		4.5%		20%	18%	Ex				2.5%	
03.08		Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process.																					
		- Sea cucumbers (<i>Stichopus japonicus</i> , <i>Holothuroidea</i>) :																					
	0308.11	-- Live, fresh or chilled	kg									Free		5%	4.5%		20%	18%	Ex		10%		2.5%
	0308.12	-- Frozen	kg									Free				20%	18%	Ex		10%		2.5%	
	0308.19	-- Other	kg									Free				20%	18%	Ex		10%		2.5%	
		- Sea urchins (<i>Strongylocentrotus spp.</i> , <i>Paracentrotus lividus</i> , <i>Loxechinus albus</i> , <i>Echinus esculentus</i>) :																					
	0308.21	-- Live, fresh or chilled	kg									Free		5%	4.5%		20%	18%	Ex				2.5%
	0308.22	-- Frozen	kg									Free				20%	18%	Ex				2.5%	
	0308.29	-- Other	kg									Free				20%	18%	Ex				2.5%	
	0308.30	- Jellyfish (<i>Rhopilema spp.</i>)	kg									Free				20%	18%	Ex				2.5%	
		- Other :																				2.5%	
	0308.90.10	--- Live rock marine organisms produced on artificial substrates	kg									Free				20%	18%	Ex				2.5%	
	0308.90.90	--- Other	kg									Free				20%	18%	Ex				2.5%	
03.09		Flours, meals and pellets of fish, crustaceans, molluscs and other aquatic invertebrates, fit for human consumption.																					
	0309.10	- Of fish	kg									Free	Free	5%	4.5%		20%	18%	Ex		10%		2.5%
	0309.90	- Other :																					
		--- Of crustaceans :																					
	0309.90.11	---- Frozen	kg									Free		5%	4.5%		20%	18%	Ex		10%		2.5%
	0309.90.19	---- Other	kg									Free		5%	4.5%		20%	18%	Ex		10%		2.5%
	0309.90.90	--- Other	kg									Free		5%	4.5%		20%	18%	Ex		10%		2.5%